

## MESSAGE FROM THE GOVERNOR.

Mr. J. T. Bowman, private secretary to the Governor, appeared at the bar of the House and, being duly announced, presented a message from the Governor, which was read as follows:

Governor's Office,  
Austin, Texas, March 26, 1913.

To the House of Representatives:

I am returning herewith to the House of Representatives, House bill No. 5, without approval. Said bill is

"An Act to authorize the commissioners court of any county in this State to levy and collect a tax not to exceed five (5c) cents on each \$100 of assessed valuation of the county for one year for the purchase and improvement of lands for county parks, and providing the manner of acquiring lands for park purposes, and providing for the management and control of said county parks, and declaring an emergency."

Section 9 of Article 8 of the Constitution of Texas, provides the purposes for which the commissioners court may levy a tax against property of citizens of each county. I quote from said Section 9 of Article 8 of the Constitution, the following language:

"\* \* \* And no county, city or town shall levy more than twenty-five cents for city or county purposes, and not exceeding fifteen cents for roads and bridges, and not exceeding fifteen cents to pay jurors, on the one hundred dollars valuation, except for the payment of debts incurred prior to the adoption of the amendment, September 25, 1883; and for the erection of public buildings, streets, sewers, water works and other permanent improvements, not to exceed twenty-five cents on the one hundred dollars valuation, in any one year, and except as is in this Constitution otherwise provided; and the Legislature may also authorize an additional annual ad valorem tax to be levied and collected for the further maintenance of the public roads; provided, that a majority of the qualified property taxpaying voters of the county, voting at an election to be held for that purpose, shall vote such tax, not to exceed fifteen cents on the one hundred dollars valuation of the property subject to taxation in such county."

The foregoing extract from the Constitution limits the taxing power or authority of the commissioners court of

each county, and states the purposes for which county taxes may be levied. The Constitution does not contemplate the levying and collection of a tax for the purpose mentioned in House bill No. 5, and because said House bill No. 5 exceeds the authority vested by the Constitution in the commissioners court to levy and collect taxes, is good reason for its disapproval.

Respectfully submitted,  
O. B. COLQUITT,  
Governor of Texas.